

Hampshire Fire and Rescue Authority

Item 8

Standards and Governance Committee

25 September 2014

Internal Audit annual report and opinion 2013/14

Report of the Chief Internal Auditor

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1. Purpose and Summary

- 1.1 The purpose of this paper is to provide the Standards and Governance Committee with my opinion, as Chief Internal Auditor for Hampshire Fire and Rescue Authority, on the adequacy and effectiveness of the Authority's framework of risk management, internal control and governance operated for the year ending 31 March 2014.

2. Recommendation

- 2.1 That the Standards and Governance Committee accepts the Chief Internal Auditor's annual report and opinion statement for 2013/14.

3. Introduction

- 3.1 In accordance with proper internal audit practices, the Chief Internal Auditor is required to provide a written report reviewing the effectiveness of the system of internal control and this provides evidence to support the production and review of the Annual Governance Statement.
- 3.2 The Annual Report for 2013/14 (attached at Appendix 1) provides the Chief Internal Auditor's opinion on the system of internal control and summarises audit work from which that opinion is derived for the year ending 31 March 2014.
- 3.3 The Standards and Governance Committee's attention is drawn to the following points:
- Internal audit was compliant with the Public Sector Internal Audit Standards (PSIAS) in 2013/14;
 - The revised internal audit plan for 2013/14 has been delivered;
 - Hampshire Fire and Rescue Authority's framework of governance, risk management and management control is considered to be adequate

and audit testing has demonstrated controls to be working in practice;
and;

- Where internal audit work identified areas where management controls could be improved or where systems and laid down procedures were not fully followed, appropriate corrective actions and a timescale for improvement were agreed with the responsible managers.

4. Contribution to corporate priorities and objectives

- 4.1 The Internal Audit annual report and opinion is designed to validate the assurance and control framework which exists in the Authority and across the Service. Secure management processes including risk and performance management are important in ensuring that the Authority's plans are achieved.

5. Risk analysis

- 5.1 The risk based approach to internal audit planning and reviews aims to ensure that internal audit resource focuses on key business risks and as such the Authority's risk register has been used to inform the planning process and ensure that key risks are reflected in planned work.

6. People impact assessment

- 6.1 The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

7. Environmental and sustainability impact assessment

- 7.1 Proposals have no environmental or sustainability impacts.

8. Resource implications

- 8.1 The 2013/14 plan was prepared on the basis of audit need and agreed with senior managers and endorsed by Hampshire Fire and Rescue Authority, following comprehensive risk assessment. The cost was reflected in the Authority's budget.

Section 100 D - Local Government Act 1972 - background documents

The following documents disclose facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of this report.

NB the list excludes:

1. published works; and,
2. documents which disclose exempt or confidential information as defined in the Act.

Title	Location
None	